

THE ABSTRACT OF THE DISCLOSURE

A semiconductor device according to an aspect of the present invention having a first gate insulating film formed in a first active region of a semiconductor substrate and having a first film thickness, and a  
5 second gate insulating film formed in a second active region of the semiconductor substrate and having a second film thickness smaller than the first film thickness, wherein a semiconductor substrate surface in  
10 the first active region is lower than that in the second active region is provided.